



TRAVEL INFORMATION & POLICY

Subject:	Number:
Travel/Relocation Programs – Airfare and Car Rental Long Term Travel Expenses	TIP 19-02
	Date Issued:
	January 28, 2019
References:	Expires:
SCO Payroll Procedure Manual Section G-150	Until Rescinded

Purpose: The Internal Revenue Service (IRS) defines long-term travel assignments 365 days or longer as an indefinite Long-Term Assignment (LTA). The IRS considers all lodging, meals, and transportation expenses (airfare, rental cars, private vehicle mileage, etc.) either reimbursed to, or paid by the Department on behalf of, the employee while on a LTA as reportable taxable income.

Policy: Effective January 1, 2019, certain LTA expenses will be reported as taxable income to the State Controller's Office. Specifically, this will now include the airfare and rental car expenses reimbursed to, or paid for by the Department on behalf of, an employee on LTA for travel to and from their primary residence to the LTA location. This does not apply to travel to and from the LTA location for business purposes.

Employees are advised to consult with their tax preparer for any such expenses reimbursed to, or paid for by, the Department prior to January 1, 2019.

For additional information regarding long-term assignments, please see the Travel Guide.

If you have questions about this TIP, please contact Lai Saephan at (916) 227-9272 or the Travel Information Line at (916) 227-9061.

To view the Department's travel policies, please visit the [Caltrans Travel Guide](#).

For individuals with sensory disabilities, documents may be obtained in alternate formats. To obtain such services, please e-mail [Lai Saephan@dot.ca.gov](mailto:Lai.Saephan@dot.ca.gov). TTY users may also call (800) 735-2922.